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DORSEY & WHITNEY LLP

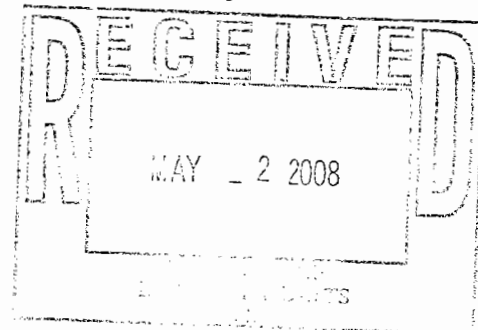
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May 1, 2008

**VIA MESSENGER**

Honorable Deborah A. Batts  
United States District Judge  
Daniel Patrick Moynihan United States Courthouse  
500 Pearl Street, Room 2510  
New York, NY 10007

MEMO ENDORSED



**Re: Kramer v. Lockwood Pension Services, Inc., et al., Index No. 08-CV-2429**

Dear Judge Batts:

We represent Defendant Phoenix Life Insurance Co. ("Phoenix") in the above-referenced lawsuit. We have consulted with counsel for (i) Plaintiff, (ii) cross-claim defendants Lockwood Pension Services, Inc. ("LPS") and Tall Tree Advisors, Inc. ("Tall Tree"), and (iii) third-party defendant Steven Lockwood, who have requested extensions of time to answer or otherwise respond to Phoenix's counterclaims, cross-claims and third-party claims. As set forth below, the parties have agreed upon a schedule by which answers or motions in response to Phoenix's claims would be due, subject to the Court's approval.

Phoenix's Answer with Counterclaims, Cross-Claims and Third-Party Complaint were served on Plaintiff on April 9, 2008, on LPS and Tall Tree on April 10, 2008, and on Mr. Lockwood on April 11, 2008. (At that time, Phoenix also furnished Mr. Lockwood with a copy of the Complaint). Phoenix's RICO Statement was served on LPS, Tall Tree, and Mr. Lockwood on April 29, 2008. Pursuant to the Federal Rules of Civil Procedure, responses to Phoenix's counterclaims are currently due on May 2, 2008, responses to Phoenix's cross-claims are due on May 5, 2008, and a response to Phoenix's third-party complaint is due on May 1, 2008. Pursuant to Rule V(A) of Your Honor's Individual Practices, responses to the RICO claims are due on May 29, 2008. To minimize the burden on the Court by streamlining the number of answers or motions to dismiss that will be filed in response to Phoenix's claims, and to accommodate the needs of the parties for additional time to oppose and reply to any such motions to dismiss, the above-referenced parties have agreed as follows:

- Plaintiff's, LPS's, Tall Tree's, and Mr. Lockwood's responses (whether by answers or motions) to all of Phoenix's claims will be due on or before June 27, 2008;
- Phoenix's opposition(s) to any motion(s) to dismiss its counterclaims, cross-claims and third-party claims filed by Plaintiff, LPS, Tall Tree or Mr. Lockwood will be due on or before August 15, 2008; and
- Replies to Phoenix's opposition(s) to any motion(s) to dismiss will be due on or before September 15, 2008.

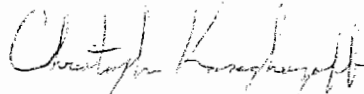
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MEMO ENDORSED

Pursuant to Rule I(E) of Your Honor's Individual Practices, the above-referenced parties respectfully request that the Court endorse the foregoing schedule agreed to by Phoenix, Plaintiff, LPS, Tall Tree, and Mr. Lockwood. No previous requests for an extension have been made with respect to the foregoing deadlines.

Respectfully,



Christopher G. Karagheuzoff

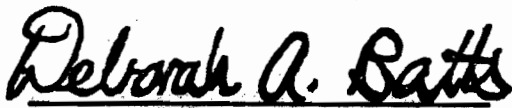
cc: Andrew A. Wittenstein, Esq., counsel for Plaintiff (via electronic mail)

Tab K. Rosenfeld, Esq., counsel for Defendants and Cross-Claim Defendants Lockwood Pension Services, Inc. and Tall Tree Advisors, Inc., and Third-Party Defendant Steven Lockwood (via electronic mail)

Stephen Ross Herbert, Esq., counsel for Defendant TransAmerica Occidental Life Insurance Co. (via electronic mail)

Katherine Leigh Hersh, Esq., counsel for Defendant Lincoln Life & Annuity Co. of New York (via electronic mail)

SO ORDERED



DEBORAH A. BATTS  
UNITED STATES DISTRICT JUDGE

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MEMO ENDORSED